



3015 (02-09-04)

ANNUAL REPORT

OF

Name: VILLAGE OF WINTER WATER UTILITY

Principal Office: VILLAGE HALL
WINTER, WI 54896

For the Year Ended: DECEMBER 31, 1997

**WATER, ELECTRIC, OR JOINT UTILITY
TO
PUBLIC SERVICE COMMISSION OF WISCONSIN**P.O. Box 7854
Madison, WI 53707-7854
(608) 266-3766

This form is required under Wis. Stat. § 196.07. Failure to file the form by the statutory filing date can result in the imposition of a penalty under Wis. Stat. § 196.66. The penalty which can be imposed by this section of the statutes is a forfeiture of not less than \$25 nor more than \$5,000 for each violation. Each day subsequent to the filing date constitutes a separate and distinct violation. The filed form is available to the public and personally identifiable information may be used for purposes other than those related to public utility regulation.

I, JILL PETIT of
(Person responsible for accounts)

Village of Winter Water Utility, certify that I
(Utility Name)

(Signature of person responsible for accounts)	05/08/1998 (Date)
VILLAGE CLERK-TREASURER (Title)	

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IDENTIFICATION AND OWNERSHIP

Exact Utility Name: VILLAGE OF WINTER WATER UTILITY**Utility Address:** VILLAGE HALL
WINTER, WI 54896**When was utility organized?** 1/1/1935**Report any change in name:****Effective Date:****Utility Web Site:**

Utility employee in charge of correspondence concerning this report:

Name: MRS JILL PETIT**Title:** VILLAGE CLERK-TREASURER**Office Address:**VILLAGE HALL
WINTER, WI 54896**Telephone:** (715) 266 - 3101**Fax Number:** (715) 266 - 4721**E-mail Address:**

Individual or firm, if other than utility employee, preparing this report:

Name: MR STEPHEN C. OTTO CPA**Title:** FIELD AUDITOR**Office Address:** TRACEY AND THOLE, S.C., C.P.A.'S
502 SECOND STREET
HUDSON, WI 54016**Telephone:** (715) 386 - 2391**Fax Number:** (715) 386 - 0535**E-mail Address:**

Are records of utility audited by individuals or firms, other than utility employee? YES

Individual or firm, if other than utility employee, auditing utility records:

Name: MR STEPHEN C. OTTO CPA**Title:** FIELD AUDITOR**Office Address:** TRACEY AND THOLE, S.C., C.P.A.'S
502 SECOND STREET
HUDSON, WI 54016**Telephone:** (715) 386 - 2391**Fax Number:** (715) 386 - 0535**E-mail Address:****Date of most recent audit report:** 5/8/1998**Period covered by most recent audit:** 1/1/97-12/31/97

IDENTIFICATION AND OWNERSHIP

Names and titles of utility management including manager or superintendent:

Name: MR RICHARD BURT**Title:** SUPERINTENDENT**Office Address:**

VILLAGE HALL

WINTER, WI 54896

Telephone: (715) 266 - 4721**Fax Number:** (715) 266 - 3101**E-mail Address:**

Name of utility commission/committee: Village Board, Village of Winter

Names of members of utility commission/committee:

MR JEROME MARTIN, PRESIDENT

MR DAN RANKIN, TRUSTEE

MS DONNA ROGERS, TRUSTEE

Is sewer service rendered by the utility? NO**If "yes," has the municipality, by ordinance, combined the water and sewer service into a single public utility, as provided by Wis. Stat. § 66.077 of the Wisconsin Statutes?** NO**Date of Ordinance:** **Are any of the utility administrative or operational functions under contract or agreement with an outside provider for the year covered by this annual report and/or current year (i.e., operation of water or sewer treatment plant)?** NO

Provide the following information regarding the provider(s) of contract services:

Firm Name: NONE

Contact Person:**Title:****Telephone:****Fax Number:****E-mail Address:**

Contract/Agreement beginning-ending dates:**Provide a brief description of the nature of Contract Operations being provided:**

INCOME STATEMENT

Particulars (a)	This Year (b)	Last Year (c)	
UTILITY OPERATING INCOME			
Operating Revenues (400)	76,042	69,084	1
Operating Expenses:			
Operation and Maintenance Expense (401)	26,846	24,945	2
Depreciation Expense (403)	14,697	11,631	3
Amortization Expense (404)	0	0	4
Taxes (408)	18,743	18,535	5
Total Operating Expenses	60,286	55,111	
Net Operating Income	15,756	13,973	
Income from Utility Plant Leased to Others (412-413)	0	0	6
Utility Operating Income	15,756	13,973	
OTHER INCOME			
Income from Merchandising, Jobbing and Contract Work (415-416)	0	0	7
Nonoperating Rental Income (418)	0	0	8
Interest and Dividend Income (419)	212	19	9
Miscellaneous Nonoperating Income (421)	0	1,925	10
Total Other Income	212	1,944	
Total Income	15,968	15,917	
MISCELLANEOUS INCOME DEDUCTIONS			
Miscellaneous Amortization (425)	0	0	11
Other Income Deductions (426)	0	0	12
Total Miscellaneous Income Deductions	0	0	
Income Before Interest Charges	15,968	15,917	
INTEREST CHARGES			
Interest on Long-Term Debt (427)	14,498	15,124	13
Amortization of Debt Discount and Expense (428)	0	0	14
Amortization of Premium on Debt--Cr. (429)	0	0	15
Interest on Debt to Municipality (430)	0	0	16
Other Interest Expense (431)	0	0	17
Interest Charged to Construction--Cr. (432)	0	0	18
Total Interest Charges	14,498	15,124	
Net Income	1,470	793	
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216)	(1,570)	(47,558)	19
Balance Transferred from Income (433)	1,470	793	20
Miscellaneous Credits to Surplus (434)	0	45,195	21
Miscellaneous Debits to Surplus--Debit (435)	0	0	22
Appropriations of Surplus--Debit (436)	0	0	23
Appropriations of Income to Municipal Funds--Debit (439)	0	0	24
Total Unappropriated Earned Surplus End of Year (216)	(100)	(1,570)	

INCOME STATEMENT ACCOUNT DETAILS

1. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.
2. Nonregulated sewer income should be reported as Miscellaneous Nonoperating Income, Account 421.

Description of Item (a)	Amount (b)	
Revenues from Utility Plant Leased to Others (412):		
None		1
Total (Acct. 412):	0	
Expenses of Utility Plant Leased to Others (413):		
None		2
Total (Acct. 413):	0	
Nonoperating Rental Income (418):		
None		3
Total (Acct. 418):	0	
Interest and Dividend Income (419):		
Interest on Bond Redemption Investments	212	4
Total (Acct. 419):	212	
Miscellaneous Nonoperating Income (421):		
None		5
Total (Acct. 421):	0	
Miscellaneous Amortization (425):		
None		6
Total (Acct. 425):	0	
Other Income Deductions (426):		
None		7
Total (Acct. 426):	0	
Miscellaneous Credits to Surplus (434):		
None		8
Total (Acct. 434):	0	
Miscellaneous Debits to Surplus (435):		
None		9
Total (Acct. 435)--Debit:	0	
Appropriations of Surplus (436):		
Detail appropriations to (from) account 215		10
Total (Acct. 436)--Debit:	0	
Appropriations of Income to Municipal Funds (439):		
None		11
Total (Acct. 439)--Debit:	0	

INCOME FROM MERCHANDISING, JOBBING & CONTRACT WORK (ACCTS. 415-416)

Particulars (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Revenues (account 415)	0				0	1
Costs and Expenses of Merchandising, Jobbing and Contract Work (416):						
Cost of merchandise sold	0				0	2
Payroll	0				0	3
Materials	0				0	4
Taxes	0				0	5
Other (list by major classes):						
None	0				0	6
Total costs and expenses	0	0	0	0	0	
Net income (or loss)	0	0	0	0	0	

REVENUES SUBJECT TO WISCONSIN REMAINDER ASSESSMENT

1. Report data necessary to calculate revenue subject to Wisconsin remainder assessment pursuant to Wis. Stat. § 196.85(2) and Wis. Admin. Code Ch. PSC 5.
2. If the sewer department is not regulated by the PSC, do not report sewer department data in column (d).

Description (a)	Water Utility (b)	Electric Utility (c)	Sewer Utility (Regulated Only) (d)	Gas Utility (e)	Total (f)	
Total operating revenues	76,042	0	0	0	76,042	1
Less: interdepartmental sales	0		0		0	2
Less: interdepartmental rents	0				0	3
Less: return on net investment in meters charged to regulated sewer department. (Do not report if nonregulated sewer.)	0				0	4
Less: uncollectibles directly expensed as reported in water acct. 904 (690 class D), sewer acct. 843, and electric acct. 904 (590 class D) -or- Net write-offs when Accumulated Provision for Uncollectible Accounts (acct. 144) is maintained	0				0	5
Other Increases or (Decreases)						
to Operating Revenues - Specify:						
None	0				0	6
Revenues subject to Wisconsin Remainder Assessment	76,042	0	0	0	76,042	

BALANCE SHEET

Assets and Other Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
UTILITY PLANT			
Utility Plant (100)	778,249	762,269	1
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (110)	217,325	204,339	2
Net Utility Plant	560,924	557,930	
OTHER PROPERTY AND INVESTMENTS			
Nonutility Property (121)	126	126	3
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	0	0	4
Net Nonutility Property	126	126	
Investment in Municipality (123)	0	0	5
Other Investments (124)	0	0	6
Special Funds (125)	69	769	7
Total Other Property and Investments	195	895	
CURRENT AND ACCRUED ASSETS			
Cash and Working Funds (131)	9,826	14,485	8
Temporary Cash Investments (132)	0	0	9
Notes Receivable (141)	0	0	10
Customer Accounts Receivable (142)	9,169	9,561	11
Other Accounts Receivable (143)	0	0	12
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	13
Receivables from Municipality (145)	367	7,431	14
Materials and Supplies (150)	10,116	10,372	15
Prepayments (165)	0	0	16
Other Current and Accrued Assets (170)	0	0	17
Total Current and Accrued Assets	29,478	41,849	
DEFERRED DEBITS			
Unamortized Debt Discount and Expense (181)	0	0	18
Extraordinary Property Losses (182)	0	0	19
Other Deferred Debits (183)	69,156	15,753	20
Total Deferred Debits	69,156	15,753	
Total Assets and Other Debits	659,753	616,427	

BALANCE SHEET

Liabilities and Other Credits (a)	Balance End of Year (b)	Balance First of Year (c)	
PROPRIETARY CAPITAL			
Capital Paid in by Municipality (200)	72,175	67,175	21
Appropriated Earned Surplus (215)	0	0	22
Unappropriated Earned Surplus (216)	(100)	(1,570)	23
Total Proprietary Capital	72,075	65,605	
LONG-TERM DEBT			
Bonds (221)	225,674	185,910	24
Advances from Municipality (223)	0	0	25
Other long-Term Debt (224)	0	0	26
Total Long-Term Debt	225,674	185,910	
CURRENT AND ACCRUED LIABILITIES			
Notes Payable (231)	0	0	27
Accounts Payable (232)	1,188	588	28
Payables to Municipality (233)	0	16,164	29
Customer Deposits (235)	0	0	30
Taxes Accrued (236)	0	0	31
Interest Accrued (237)	0	58	32
Other Current and Accrued Liabilities (238)	0	0	33
Total Current and Accrued Liabilities	1,188	16,810	
DEFERRED CREDITS			
Unamortized Premium on Debt (251)	0	0	34
Customer Advances for Construction (252)	0	0	35
Other Deferred Credits (253)	0	0	36
Total Deferred Credits	0	0	
OPERATING RESERVES			
Miscellaneous Operating Reserves (265)	0	0	37
Total Operating Reserves	0	0	
CONTRIBUTIONS IN AID OF CONSTRUCTION			
Contributions in Aid of Construction (271)	360,816	348,102	38
Total Liabilities and Other Credits	659,753	616,427	

NET UTILITY PLANT

Report utility plant accounts and related accumulated provisions for depreciation and amortization after allocation of common plant accounts and related provisions for depreciation and amortization to utility departments as of December 31.

Particulars (a)	Water (b)	Sewer (c)	Gas (d)	Electric (e)	
Plant Accounts:					
Utility Plant in Service (100)	778,249	0	0	0	1
Utility Plant Purchased or Sold (391)	0				2
Utility Plant in Process of Reclassification (392)	0				3
Utility Plant Leased to Others (393)	0				4
Property Held for Future Use (394)	0				5
Construction Work in Progress (395)	0				6
Utility Plant Acquisition Adjustments (396)	0				7
Other Utility Plant Adjustments (397)	0				8
Total Utility Plant	778,249	0	0	0	
Accumulated Provision for Depreciation and Amortization:					
Accumulated Provision for Depreciation of Utility Plant in Service (110)	217,325	0	0	0	9
Total Accumulated Provision	217,325	0	0	0	
Net Utility Plant	560,924	0	0	0	

ACCUMULATED PROVISION FOR DEPRECIATION AND AMORTIZATION OF UTILITY PLANT

Depreciation Accruals (Credits) during the year:

1. Report the amounts charged in the operating sections to Depreciation Expense (403).
2. If sewer operations are nonregulated, do not report sewer depreciation on this schedule.
3. Report the Depreciation Expense on Meters charged to sewer operations as an addition in the Water column.
If the sewer is also a regulated utility by the PSC, report an equal amount as a reduction in the Sewer column.
4. Report all other accruals charged to other accounts, such as to clearing accounts.

Particulars (a)	Water (b)	(c)	(d)	(e)	Total (f)	
Balance first of year	204,339				204,339	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	14,697				14,697	4
Depreciation expense on meters						5
charged to sewer (see Note 3)	699				699	6
Accruals charged other						7
accounts (specify):						8
None	0				0	9
Salvage	0				0	10
Other credits (specify):						11
None	0				0	12
Total credits	15,396	0	0	0	15,396	13
Debits during year						14
Book cost of plant retired	2,410				2,410	15
Cost of removal	0				0	16
Other debits (specify):						17
None	0				0	18
Total debits	2,410	0	0	0	2,410	19
Balance End of Year	217,325	0	0	0	217,325	20
Composite Depreciation Rate?	Yes					21
If yes, what is the rate?	2.00%					22

NET NONUTILITY PROPERTY (ACCTS. 121 & 122)

1. Report separately each item of property with a book cost of \$5,000 or more included in account 121.
2. Other items may be grouped by classes of property.
3. Describe in detail any investment in sewer department carried in this account.

Description (a)	Balance First of Year (b)	Additions During Year (c)	Deductions During Year (d)	Balance End of Year (e)	
Nonregulated sewer plant	0			0	1
Other (specify):					
Land Related to Abandoned Well	126			126	2
Total Nonutility Property (121)	126	0	0	126	
Less accum. prov. depr. & amort. (122)	0			0	3
Net Nonutility Property	126	0	0	126	

ACCUMULATED PROVISION FOR UNCOLLECTIBLE ACCOUNTS-CR. (ACCT. 144)

Particulars (a)	Amount (b)	
Balance first of year	0	1
Additions:		
Provision for uncollectibles during year		2
Collection of accounts previously written off: Utility Customers		3
Collection of accounts previously written off: Others		4
Total Additions	<u>0</u>	
Deductions:		
Accounts written off during the year: Utility Customers		5
Accounts written off during the year: Others		6
Total accounts written off	<u>0</u>	
Balance end of year	<u><u>0</u></u>	

MATERIALS AND SUPPLIES

Account (a)	Generation (b)	Transmission (c)	Distribution (d)	Other (e)	Total End of Year (f)	Amount Prior Year (g)	
Electric Utility							
Fuel for generation					0	0	1
Other					0	0	2
Total Electric Utility					0	0	

Account	Total End of Year	Amount Prior Year	
Electric utility total	0	0	1
Water utility	10,116	10,372	2
Sewer utility			3
Gas utility			4
Merchandise			5
Other materials & supplies			6
Total Materials and Supplies	10,116	10,372	

UNAMORTIZED DEBT DISCOUNT & EXPENSE & PREMIUM ON DEBT (ACCTS. 181 AND 251)

Report net discount and expense or premium separately for each security issue.

Debt Issue to Which Related (a)	Written Off During Year		Balance End of Year (d)	
	Amount (b)	Account Charged or Credited (c)		
Unamortized debt discount & expense (181)				
None	0	N/A	0	1
Total			0	
Unamortized premium on debt (251)				
None	0	N/A	0	2
Total			0	

CAPITAL PAID IN BY MUNICIPALITY (ACCT. 200)

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D, sewer and privates) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Amount (b)	
Balance first of year	67,175	1
Changes during year (explain):		
General Fund Levy to Assist in Capital Additions	5,000	2
Balance end of year	72,175	

BONDS (ACCT. 221)

1. Report hereunder information required for each separate issue of bonds.
2. If there is more than one interest rate for an aggregate obligation issue, average the interest rates and report one rate.
3. Proceeds advanced by the municipality from sale of general obligation bonds, if repayable by utility, should be included in account 223.

Description of Issue (a)	Date of Issue (b)	Final Maturity Date (c)	Interest Rate (d)	Principal Amount End of Year (e)	
Mortgage Revenue Bonds	11/15/1996	12/31/2000	7.00%	162,010	1
Mortgage Revenue Bonds (Line of Cr.)	11/15/1996	01/01/2013	7.00%	63,664	2
Total Bonds (Account 221):				225,674	

NOTES PAYABLE & MISCELLANEOUS LONG-TERM DEBT

1. Report each class of debt included in Accounts 223, 224 and 231.
2. Proceeds of general obligation issues, if subject to repayment by the utility, should be included in Account 223.
3. If there is more than one interest rate for an aggregate obligation issue, average the interest rates and report one rate.

Account and Description of Obligation (a and b)	Date of Issue (c)	Final Maturity Date (d)	Interest Rate (e)	Principal Amount End of Year (f)
--	----------------------------------	--	----------------------------------	---

NONE

TAXES ACCRUED (ACCT. 236)

Particulars (a)	Amount (b)	
Balance first of year	0	1
Accruals:		
Charged water department expense	18,743	2
Charged electric department expense		3
Charged sewer department expense	256	4
Other (explain):		
None		5
Total Accruals and other credits	18,999	
Taxes paid during year:		
County, state and local taxes	18,045	6
Social Security taxes	857	7
PSC Remainder Assessment	97	8
Other (explain):		
None		9
Total payments and other debits	18,999	
Balance end of year	0	

INTEREST ACCRUED (ACCT. 237)

1. Report below interest accrued on each utility obligation.
2. Report Customer Deposits under Account 231.

Description of Issue (a)	Interest Accrued Balance First of Year (b)	Interest Accrued During Year (c)	Interest Paid During Year (d)	Interest Accrued Balance End of Year (e)	
Bonds (221)					
Water System Mortgage Bonds 11/15/96 Credit Line	58	2,638	2,696	0	1
Water System Mortgage Bonds 11/15/96	0	11,860	11,860	0	2
Subtotal	58	14,498	14,556	0	
Advances from Municipality (223)					
None	0			0	3
Subtotal	0	0	0	0	
Other long-Term Debt (224)					
None	0			0	4
Subtotal	0	0	0	0	
Notes Payable (231)					
None	0			0	5
Subtotal	0	0	0	0	
Total	58	14,498	14,556	0	

CONTRIBUTIONS IN AID OF CONSTRUCTION (ACCOUNT 271)

Particulars (a)	Water (b)	Electric		Sewer (e)	Gas (f)	Total (g)	
		Distribution (c)	Other (d)				
Balance First of Year	348,102					348,102	1
Add credits during year:							
For Services	8,362					8,362	2
For Mains	4,352					4,352	3
Other (specify):							
NONE						0	4
Deduct charges (specify):							
NONE						0	5
Balance End of Year	360,816	0	0	0	0	360,816	
Amount of federal and state grants in aid received for utility construction included in End of Year totals	191,289					191,289	6

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Balance End of Year (b)	
Investment in Municipality (123):		
None		1
Total (Acct. 123):	0	
Other Investments (124):		
None		2
Total (Acct. 124):	0	
Special Funds (125):		
Bond and Interest Redemption Fund	69	3
Total (Acct. 125):	69	
Notes Receivable (141):		
None		4
Total (Acct. 141):	0	
Customer Accounts Receivable (142):		
Water	9,169	5
Electric		6
Sewer (Regulated)		7
Other (specify):		
None		8
Total (Acct. 142):	9,169	
Other Accounts Receivable (143):		
Sewer (Non-regulated)		9
Merchandising, jobbing and contract work		10
Other (specify):		
None		11
Total (Acct. 143):	0	
Receivables from Municipality (145):		
Items Placed on the 1997 Tax Roll	367	12
Total (Acct. 145):	367	
Prepayments (165):		
None		13
Total (Acct. 165):	0	
Extraordinary Property Losses (182):		
None		14
Total (Acct. 182):	0	
Other Deferred Debits (183):		
Water Tower Renovation Costs (See footnote)	69,156	15
Total (Acct. 183):	69,156	

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Balance End of Year (b)
Payables to Municipality (233):	
None	16
Total (Acct. 233):	0
Other Deferred Credits (253):	
None	17
Total (Acct. 253):	0

RETURN ON RATE BASE COMPUTATION

1. The data used in calculating rate base are averages.
2. Calculate those averages by summing the first-of-year and the end-of-year figures for each account and then dividing the sum by two.
3. Note: Do not include property held for future use or construction work in progress with utility plant in service. These are not rate base components.

Average Rate Base (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Add Average:						
Utility Plant in Service	770,259	0	0	0	770,259	1
Materials and Supplies	10,244	0	0	0	10,244	2
Other (specify):						
None	0				0	3
Less Average:						
Reserve for Depreciation	210,832	0	0	0	210,832	4
Customer Advances for Construction	0				0	5
Contributions in Aid of Construction	354,459	0	0	0	354,459	6
Other (specify):						
None	0				0	7
Average Net Rate Base	215,212	0	0	0	215,212	
Net Operating Income	15,756	0	0	0	15,756	8
Net Operating Income as a percent of						
Average Net Rate Base	7.32%	N/A	N/A	N/A	7.32%	

RETURN ON PROPRIETARY CAPITAL COMPUTATION

1. The data used in calculating proprietary capital are averages.
2. Calculate those averages by summing the first-of-year and end-of-year figures for each account and then dividing by two.

Description (a)	Amount (b)	
Average Proprietary Capital		
Capital Paid in by Municipality	69,675	1
Appropriated Earned Surplus	0	2
Unappropriated Earned Surplus	(835)	3
Other (Specify):		
None	0	4
Total Average Proprietary Capital	68,840	
Net Income		
Net Income	1,470	5
Percent Return on Proprietary Capital	2.14%	

IMPORTANT CHANGES DURING THE YEAR

Report changes of any of the following types:

1. Acquisitions.

None

2. Leaseholder changes.

None

3. Extensions of service.

Replaced 15 services and added insulation to watermain during sewermain construction.

4. Estimated changes in revenues due to rate changes.

New rates went into effect on 1/1/97 which resulted in an increase of approximately \$7,000 in operating revenues.

5. Obligations incurred or assumed, excluding commercial paper.

Issued \$48,403 in water system mortgage revenue bonds on a line of credit dated 11/15/96 at a rate of 6.95%.

6. Formal proceedings with the Public Service Commission.

None

7. Any additional matters.

Tower Renovation Project: The utility completed the renovation of its water tower in 1997. On 4/3/97 the PSC recommended that net utility cost be recorded in A/C #183 and that when final amounts are determined, the utility request authority to write-off the cost. The total cost was \$69,156 and in 1998 the utility will request authority to write-off this cost over a period of time corresponding to the benefited period.

FINANCIAL SECTION FOOTNOTES

Balance Sheet End-of-Year Account Balances (Page F-18)

Other Deferred Debits A/C #183: Water Tower Renovation Project
Sandblasting and painting completed in 1997 and recorded here per PSC
recommendation. Utility will request authorization to write this cost off
beginning in 1998.

WATER OPERATING REVENUES & EXPENSES

Particulars (a)	Amounts (b)	
Operating Revenues		
Sales of Water		
Sales of Water (460-467)	74,878	1
Total Sales of Water	74,878	
Other Operating Revenues		
Forfeited Discounts (470)	129	2
Other Water Revenues (474)	1,035	3
Amortization of Construction Grants (475)	0	4
Total Other Operating Revenues	1,164	
Total Operating Revenues	76,042	
Operation and Maintenance Expenses		
Plant Operation and Maintenance Expenses (600-660)	19,911	5
General Operating Expenses (680-690)	6,935	6
Total Operation and Maintenance Expenses	26,846	
Other Operating Expenses		
Depreciation Expense (403)	14,697	7
Amortization Expense (404)	0	8
Taxes (408)	18,743	9
Total Other Operating Expenses	33,440	
Total Operating Expenses	60,286	
NET OPERATING INCOME	15,756	

WATER OPERATING REVENUES - SALES OF WATER

1. Where customer meters record cubic feet, multiply by 7.48 to obtain number of gallons.
2. Report estimated gallons for unmetered sales.
3. Sales to multiple dwelling buildings through a single meter serving 3 or more family units should be classified commercial.
4. Bulk sales should be account 460.

Particulars (a)	Average No. Customers (b)	Thousands of Gallons of Water Sold (c)	Amounts (d)	
Operating Revenues				
Sales of Water				
Unmetered Sales to General Customers (460)				
Residential	6	56	505	1
Commercial				2
Industrial				3
Total Unmetered Sales to General Customers (460)	6	56	505	
Metered Sales to General Customers (461)				
Residential	156	4,488	19,932	4
Commercial	54	3,397	11,426	5
Industrial				6
Total Metered Sales to General Customers (461)	210	7,885	31,358	
Private Fire Protection Service (462)				7
Public Fire Protection Service (463)	1		37,354	8
Other Sales to Public Authorities (464)	12	2,130	5,661	9
Sales to Irrigation Customers (465)				10
Sales for Resale (466)		0	0	11
Interdepartmental Sales (467)				12
Total Sales of Water	229	10,071	74,878	

SALES FOR RESALE (ACCT. 466)

Use a separate line for each delivery point.

Customer Name (a)	Point of Delivery (b)	Thousands of Gallons Sold (c)	Revenues (d)
------------------------------------	--	--	-------------------------------

NONE

OTHER OPERATING REVENUES (WATER)

1. Report revenues relating to each account and fully describe each item using other than the account title.
2. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D and privates) and all other lesser amounts grouped as Miscellaneous.
3. For a combined utility which also provides sewer service that is based upon water readings, report the return on net investment in meters charged to sewer department in Other Water Revenues (474).

Particulars (a)	Amount (b)	
Public Fire Protection Service (463):		
Amount billed (usually per rate schedule F-1)	37,354	1
Wholesale fire protection billed	0	2
Amount billed for fighting fires outside utility's service areas (usually per rate schedule F-2 or BW-1)	0	3
Other (specify):		
None		4
Total Public Fire Protection Service (463)	37,354	
Forfeited Discounts (470):		
Customer late payment charges	129	5
Other (specify):		
None		6
Total Forfeited Discounts (470)	129	
Other Water Revenues (474):		
Return on net investment in meters charged to sewer department		7
Other (specify):		
Return on net investment in meters charged to nonregulated sewer department	704	8
Reconnection Fees	331	9
Total Other Water Revenues (474)	1,035	
Amortization of Construction Grants (475):		
None		10
Total Amortization of Construction Grants (475)	0	

WATER OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 30 percent, but not less than \$2,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)	
PLANT OPERATION AND MAINTENANCE EXPENSES		
Salaries and Wages (600)	9,231	1
Purchased Water (610)	0	2
Fuel or Power Purchased for Pumping (620)	4,163	3
Chemicals (630)	384	4
Supplies and Expenses (640)	2,904	5
Repairs of Water Plant (650)	2,858	6
Transportation Expenses (660)	371	7
Total Plant Operation and Maintenance Expenses	19,911	
GENERAL OPERATING EXPENSES		
Administrative and General Salaries (680)	1,972	8
Office Supplies and Expenses (681)	871	9
Outside Services Employed (682)	1,800	10
Insurance Expense (684)	2,000	11
Employees Pensions and Benefits (686)	0	12
Regulatory Commission Expenses (688)	0	13
Miscellaneous General Expenses (689)	292	14
Uncollectible Accounts (690)	0	15
Total General Operating Expenses	6,935	
Total Operation and Maintenance Expenses	26,846	

TAXES (ACCT. 408 - WATER)

When allocation of taxes is made between departments, explain method used.
--

Description of Tax (a)	Method Used to Allocate Between Departments (b)	Amount (c)	
Property Tax Equivalent	Not Applicable	18,045	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department	Per PSC Prescribed Method	256	2
Net property tax equivalent		17,789	
Social Security	Direct Based on Payroll	857	3
PSC Remainder Assessment	Not Applicable	97	4
Other (specify): NONE	None	0	5
Total tax expense		18,743	

PROPERTY TAX EQUIVALENT (WATER)

1. No property tax equivalent shall be determined for sewer utilities or town sanitary district water utilities.
2. Tax rates are those issued in November (usually) of the year being reported and are available from the municipal treasurer. Report the tax rates in mills to six (6) decimal places.
3. The assessment ratio is available from the municipal treasurer. Report the ratio as a decimal to six (6) places.
4. The utility plant balance first of year should include the gross book values of plant in service, property held for future use and construction work in progress.
5. An "other tax rate" is included in the "Net Local and School Tax Rate Calculation" to the extent that it is local. An example is a local library tax. Fully explain the rate in the Property Tax Equivalent schedule footnotes.
6. The Property Tax Equivalent to be reported for the year is determined pursuant to Wis. Stat § 66.069(1)(c). Report the higher of the current year calculation or the tax equivalent reported in the 1994 PSC annual report, unless, the municipality has authorized a lower amount, then that amount is reported as the property tax equivalent.
7. If the municipality has authorized a lower amount, the authorization description and date of the authorization must be reported in the Property Tax Equivalent schedule footnotes.

Particulars (a)	Units (b)	Total (c)	County A (d)	County B (e)	County C (f)	County D (g)	
County name			Sawyer				1
SUMMARY OF TAX RATES							2
State tax rate	mills		0.202677				3
County tax rate	mills		4.166337				4
Local tax rate	mills		4.814769				5
School tax rate	mills		11.794942				6
Voc. school tax rate	mills		1.561045				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		0.000000				9
Total tax rate	mills		22.539770				10
Less: state credit	mills		2.137558				11
Net tax rate	mills		20.402212				12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		4.814769				14
Combined School Tax Rate	mills		13.355987				15
Other Tax Rate - Local	mills		0.000000				16
Total Local & School Tax	mills		18.170756				17
Total Tax Rate	mills		22.539770				18
Ratio of Local and School Tax to Total	dec.		0.806164				19
Total tax net of state credit	mills		20.402212				20
Net Local and School Tax Rate	mills		16.447533				21
Utility Plant, Jan. 1	\$	762,269	762,269				22
Materials & Supplies	\$	10,372	10,372				23
Subtotal	\$	772,641	772,641				24
Less: Plant Outside Limits	\$	0	0				25
Taxable Assets	\$	772,641	772,641				26
Assessment Ratio	dec.		0.985046				27
Assessed Value	\$	761,087	761,087				28
Net Local & School Rate	mills		16.447533				29
Tax Equiv. Computed for Current Year	\$	12,518	12,518				30
Tax Equivalent per 1994 PSC Report	\$	18,045					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$						32
Tax equiv. for current year (see note 6)	\$	18,045					34

WATER UTILITY PLANT IN SERVICE

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$10,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than account 372.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
INTANGIBLE PLANT			
Organization (301)	0		1
Franchises and Consents (302)	0		2
Miscellaneous Intangible Plant (303)	0		3
Total Intangible Plant	0	0	
SOURCE OF SUPPLY PLANT			
Land and Land Rights (310)	300		4
Structures and Improvements (311)	0		5
Collecting and Impounding Reservoirs (312)	0		6
Lake, River and Other Intakes (313)	0		7
Wells and Springs (314)	54,222		8
Infiltration Galleries and Tunnels (315)	0		9
Supply Mains (316)	0		10
Other Water Source Plant (317)	0		11
Total Source of Supply Plant	54,522	0	
PUMPING PLANT			
Land and Land Rights (320)	0		12
Structures and Improvements (321)	28,761		13
Boiler Plant Equipment (322)	0		14
Other Power Production Equipment (323)	0		15
Steam Pumping Equipment (324)	0		16
Electric Pumping Equipment (325)	16,102		17
Diesel Pumping Equipment (326)	0		18
Hydraulic Pumping Equipment (327)	0		19
Other Pumping Equipment (328)	7,022		20
Total Pumping Plant	51,885	0	
WATER TREATMENT PLANT			
Land and Land Rights (330)	0		21
Structures and Improvements (331)	0		22
Water Treatment Equipment (332)	3,973		23
Total Water Treatment Plant	3,973	0	
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)	200		24
Structures and Improvements (341)	0		25

WATER UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
INTANGIBLE PLANT				
Organization (301)			0	1
Franchises and Consents (302)			0	2
Miscellaneous Intangible Plant (303)			0	3
Total Intangible Plant	0	0	0	
SOURCE OF SUPPLY PLANT				
Land and Land Rights (310)			300	4
Structures and Improvements (311)			0	5
Collecting and Impounding Reservoirs (312)			0	6
Lake, River and Other Intakes (313)			0	7
Wells and Springs (314)			54,222	8
Infiltration Galleries and Tunnels (315)			0	9
Supply Mains (316)			0	10
Other Water Source Plant (317)			0	11
Total Source of Supply Plant	0	0	54,522	
PUMPING PLANT				
Land and Land Rights (320)			0	12
Structures and Improvements (321)			28,761	13
Boiler Plant Equipment (322)			0	14
Other Power Production Equipment (323)			0	15
Steam Pumping Equipment (324)			0	16
Electric Pumping Equipment (325)			16,102	17
Diesel Pumping Equipment (326)			0	18
Hydraulic Pumping Equipment (327)			0	19
Other Pumping Equipment (328)			7,022	20
Total Pumping Plant	0	0	51,885	
WATER TREATMENT PLANT				
Land and Land Rights (330)			0	21
Structures and Improvements (331)			0	22
Water Treatment Equipment (332)			3,973	23
Total Water Treatment Plant	0	0	3,973	
TRANSMISSION AND DISTRIBUTION PLANT				
Land and Land Rights (340)			200	24
Structures and Improvements (341)			0	25

WATER UTILITY PLANT IN SERVICE

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$10,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than account 372.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
TRANSMISSION AND DISTRIBUTION PLANT			
Distribution Reservoirs and Standpipes (342)	231,319		26
Transmission and Distribution Mains (343)	305,443	5,229	27
Fire Mains (344)	0		28
Services (345)	44,797	10,050	29
Meters (346)	25,476	781	30
Hydrants (348)	33,881		31
Other Transmission and Distribution Plant (349)	0		32
Total Transmission and Distribution Plant	641,116	16,060	
GENERAL PLANT			
Land and Land Rights (370)	0		33
Structures and Improvements (371)	0		34
Office Furniture and Equipment (372)	0		35
Computer Equipment (372.1)	3,035	2,330	36
Transportation Equipment (373)	6,987		37
Other General Equipment (379)	751		38
Other Tangible Property (390)	0		39
Total General Plant	10,773	2,330	
Total utility plant in service directly assignable	762,269	18,390	
Common Utility Plant Allocated to Water Department	0		40
Total utility plant in service	762,269	18,390	

WATER UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
TRANSMISSION AND DISTRIBUTION PLANT			
Distribution Reservoirs and Standpipes (342)			231,319 26
Transmission and Distribution Mains (343)			310,672 27
Fire Mains (344)			0 28
Services (345)	2,410		52,437 29
Meters (346)			26,257 30
Hydrants (348)			33,881 31
Other Transmission and Distribution Plant (349)			0 32
Total Transmission and Distribution Plant	2,410	0	654,766
GENERAL PLANT			
Land and Land Rights (370)			0 33
Structures and Improvements (371)			0 34
Office Furniture and Equipment (372)			0 35
Computer Equipment (372.1)			5,365 36
Transportation Equipment (373)			6,987 37
Other General Equipment (379)			751 38
Other Tangible Property (390)			0 39
Total General Plant	0	0	13,103
Total utility plant in service directly assignable	2,410	0	778,249
Common Utility Plant Allocated to Water Department			0 40
Total utility plant in service	2,410	0	778,249

SOURCE OF SUPPLY, PUMPING AND PURCHASED WATER STATISTICS

Month (a)	Sources of Water Supply			Total Gallons All Methods (000's) (e)	
	Purchased Water Gallons (000's) (b)	Surface Water Gallons (000's) (c)	Ground Water Gallons (000's) (d)		
January			1,045	1,045	1
February			936	936	2
March			1,122	1,122	3
April			1,113	1,113	4
May			2,053	2,053	5
June			4,756	4,756	6
July			4,243	4,243	7
August			1,110	1,110	8
September			1,052	1,052	9
October			909	909	10
November			1,019	1,019	11
December			891	891	12
Total for year	0	0	20,249	20,249	
Less: Measured or estimated water used in main flushing and water treatment during year				0	13
Less: Other utility use				7,986	14
Other utility use explanation:					15
Continuous pumping during water tower renovation project.					
Water pumped into distribution system				12,263	16
Less: Water sold				10,071	17
Losses and unaccounted for				2,192	18
Percent unaccounted for to the nearest whole percent (%)				18%	19
If more than 25%, indicate causes and state what action has been taken to reduce water loss:					20
Not Applicable					
Maximum gallons pumped by all methods in any one day during reporting year				178,000	21
Date of maximum: 7/8/1997					22
Cause of maximum:					23
Continuous pumping during water tower renovation project.					
Minimum gallons pumped by all methods in any one day during reporting year				0	24
Date of minimum: 3/23/1997					25
Total KWH used for pumping for the year				49,262	26
If water is purchased: Vendor Name: None					27
Point of Delivery: Not Applicable					28

SOURCES OF WATER SUPPLY - GROUND WATERS

Location (a)	Identification Number (b)	Depth in feet (c)	Well Diameter in inches (d)	Yield Per Day in gallons (e)	Currently In Service? (f)	
STANDBY-BUILDING-1964	#2	86	8	50,000	Yes	1
ACTIVE-BALLPARK-1976	#3	95	10	122,000	Yes	2

SOURCES OF WATER SUPPLY - SURFACE WATERS

Location (a)	Intakes			
	Identification Number (b)	Distance From Shore in feet (c)	Depth Below Surface in feet (d)	Diameter in inches (e)
NONE				

1

PUMPING & POWER EQUIPMENT

1. Use a separate column for each pump.
2. Indicate purpose of pump by: P for primary (from source to reservoir, treatment or distribution system), B for booster (from reservoir or treatment to distribution system, or within distribution system), or S for standby pumping equipment.
3. Indicate destination (of water pumped) by: R for reservoir, T for treatment or D for distribution system.

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification	#2	#3		1
Location	STANDBY BUILDING	BALLPARK		2
Purpose	S	P		3
Destination	D	D		4
Pump Manufacturer	RED JACKET	JOHNSON		5
Year Installed	1964	1977		6
Type	VERTICAL TURBINE	VERTICAL TURBINE		7
Actual Capacity (gpm)	160	250		8
Pump Motor or Standby Engine Mfr	RED JACKET	JOHNSON		10
Year Installed	1975	1993		11
Type	ELECTRIC	ELECTRIC		12
Horsepower	5	10		13

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification				14
Location				15
Purpose				16
Destination				17
Pump Manufacturer				18
Year Installed				19
Type				20
Actual Capacity (gpm)				21
Pump Motor or Standby Engine Mfr				22
Year Installed				23
Type				24
Horsepower				25
				26

RESERVOIRS, STANDPIPES & WATER TREATMENT

1. Identify as R (reservoir), S (standpipe) & ET (elevated tank).
2. Use a separate column for each using additional copies if necessary.
3. Enter elevation difference between highest water level in S or ET, (or R only on an elevated site) and the water main where the connection to the storage begins branching into the distribution system.

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)
Identification number or name	UNIVERSAL		1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS			2
			3
Type: R (reservoir), S (standpipe) or ET (elevated tank)	ET		4
			5
Year constructed	1976		6
			7
Primary material (earthen, steel, concrete, other)	STEEL		8
			9
Elevation difference in feet (See Headnote 3.)	152		10
Total capacity in gallons	200,000		11
WATER TREATMENT PLANT			12
Disinfection, type of equipment (gas, liquid, powder, other)	LIQUID		13
			14
Points of application (wellhouse, central facilities, booster station, other)	WELLHOUSE		15
			16
			17
Filters, type (gravity, pressure, other, none)	NONE		18
			19
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	250.0000		20
			21
			22
Is a corrosion control chemical used (yes, no)?	N		23
			24
Is water fluoridated (yes, no)?	N		25

WATER MAINS

1. Report mains separately by pipe material, function, diameter and either within or outside the municipal boundaries.
2. Identify pipe material as: L (Lead), M (Metal for all other metal excluding lead), A (Asbestos-cement), or P (Plastic for plastic and all other non-metal excluding asbestos-cement).
3. Identify function as: T (Transmission), D (Distribution) or S (Supply).
4. Explain all reported adjustments as a schedule footnote.
5. For main additions reported in column (e), as a schedule footnote:
 - a. Explain how the additions were financed.
 - b. If assessed against property owners, explain the basis of the assessments.
 - c. If the assessments are deferred, explain.

Number of Feet							
Pipe Material (a)	Main Function (b)	Diameter in Inches (c)	First of Year (d)	Added During Year (e)	Retired During Year (f)	Adjustments Increase or (Decrease) (g)	End of Year (h)
P	D	4.000	150				150
P	D	6.000	19,793				19,793
P	D	8.000	3,880				3,880
P	D	12.000	234				234
Total Within Municipality			24,057	0	0	0	24,057
Total Utility			24,057	0	0	0	24,057

1
2
3
4

WATER SERVICES

1. Explain all reported adjustments as a schedule footnote.
2. Report in column (h) the number of utility-owned services included in columns (c) through (g) which are temporarily shut off at the curb box or otherwise not in use at end of year.
3. For services added during the year in column (d), as a schedule footnote:
 - a. Explain how the additions were financed.
 - b. If assessed against property owners, explain the basis of the assessments.
 - c. If installed by a property owner or developer, explain the basis of recording the cost of the additions, the total amount and the number of services recorded under this method.
 - d. If any were financed by application of Cz-1, provide the total amount recorded and the number of services recorded under this method.
4. Report services separately by pipe material and diameter.
5. Identify pipe material as: L (Lead), M (Metal for all other metal excluding lead), A (Asbestos-cement) or P (Plastic for plastic and all other non-metal excluding asbestos-cement).

Pipe Material (a)	Diameter in Inches (b)	First of Year (c)	Added During Year (d)	Removed or Permanently Disconnected During Year (e)	Adjustments Increase or (Decrease) (f)	End of Year (g)	Utility Owned Services Not In Use at End of Year (h)	
M	0.750	137		15		122		1
P	0.750	30				30		2
P	1.000	14				14		3
M	1.000	0	15			15		4
P	1.500	1				1		5
P	2.000	2				2		6
P	3.000	1				1		7
P	6.000	1				1		8
Total Utility		186	15	15	0	186	0	

METERS

1. Include in Columns (b), (c), (d), (e) and (f) meters in stock as well as those in service.
2. Report in Column (c) all meters purchased during the year and in Column (d) all meters junked, sold or otherwise permanently retired during the year.
3. Use Column (e) to show correction to previously reported meter count because of inventory or property record corrections.
4. Totals by size in Column (f) should equal same size totals in Column (o).

Number of Utility-Owned Meters

Size of Meter (a)	First of Year (b)	Added During Year (c)	Retired During Year (d)	Adjustments Increase or (Decrease) (e)	End of Year (f)	Tested During Year (g)	
0.750	212	12			224	10	1
1.000	12				12		2
1.500	2				2		3
2.000	2				2		4
3.000	1				1		5
Total:	229	12	0	0	241	10	

Classification of All Meters at End of Year by Customers

Size of Meter (h)	Residential (i)	Commercial (j)	Industrial (k)	Public Authority (l)	Wholesale, Inter-Department or Utility Use (m)	In Stock and Deduct Meters (n)	Total (o)	
0.750	157	51		5		11	224	1
1.000				5		7	12	2
1.500		1				1	2	3
2.000		1		1			2	4
3.000				1			1	5
Total:	157	53	0	12	0	19	241	

HYDRANTS AND DISTRIBUTION SYSTEM VALVES

1. Distinguish between fire and flushing hydrants by lead size.
 - a. Fire hydrants normally have a lead size of 6 inches or greater.
 - b. Record as a flushing hydrant where the lead size is less than 6 inches or if pressure is inadequate to provide fire flow.
2. Explain all reported adjustments in the schedule footnotes.
3. Report fire hydrants as within or outside the municipal boundaries.

Hydrant Type (a)	Number In Service First of Year (b)	Added During Year (c)	Removed During Year (d)	Adjustments Increase or (Decrease) (e)	Number In Service End of Year (f)	
Fire Hydrants						
Outside of Municipality	0				0	1
Within Municipality	45				45	2
Total Fire Hydrants	45	0	0	0	45	
Flushing Hydrants						
	0				0	3
Total Flushing Hydrants	0	0	0	0	0	

Wis. Admin. Code § 185.87 requires that a schedule shall be adopted and followed for operating each system valve and hydrant at least once each two years. Report the number operated during the year

Number of hydrants operated during year:	45
Number of distribution system valves end of year:	23
Number of distribution valves operated during year:	23

WATER OPERATING SECTION FOOTNOTES

Water Operation & Maintenance Expenses (Page W-05)

Account #600 Salaries and Wages: Increase is due to the utility hiring an additional employee to assist in the performance of utility operations.

Water Utility Plant in Service (Page W-08)

Additions to mains did not result in any change in footage as insulation was installed during sewermain construction. Addition to computers account related to utility billing software installed.

Water Mains (Page W-15)

There was no footage of mains added during the year. Additional cost added to mains was for insulation that was installed during sewermain construction.

Water Services (Page W-16)

Replacement services installed during the year with a federal grant in the amount of \$8,364 and \$1,686 in utility funds.
